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## PART-IIA

### GOVERNMENT OF MEGHALAYA ORDERS BY THE GOVERNOR

#### NOTIFICATIONS

The 19th March, 2011.

**No.UAU.118/2010/21.**—As per provision of section 302 of the Meghalaya Municipal Act, (Assam Act 1956 as adapted and amended by the state of Meghalaya), the Governor of Meghalaya is pleased to amend the Bye-Laws No. 136 for regulation of Business Transactions, commercial and industrial establishments within the Shillong Municipality containing 122 (one hundred and twenty two) items of business transaction superceding the previous bye law 136,136A and 136B.

Further, the Government approves inclusion of 48 items of business listed below with prospective effect and 27 items of business listed below with retrospective effect (with effect from 1st April, 2003).

#### Amendment of the Shillong Municipal Bye-Laws.

Under Section 302 of the Meghalaya Municipal Act 1973, the Shillong Municipal Board Bye-laws 136, 136A & 136B are hereby repealed and henceforth be replaced by the **Bye-Law 136** with immediate effect.

#### Title - “**Bye Law 136 - Regulation of trade, commercial and industrial establishments within the Municipality of Shillong**”.

- (i) No individual, firm or company shall establish or conduct or continue to conduct transaction in the trades/business/service as listed in clause (iii) below at or from any place within the Shillong Municipality without first obtaining a license from the Shillong Municipal Board on payment of the prescribed fees as may be fixed from time to time and duly approved by the State Government.
- (ii) All application for license for any of the items hereunder detailed shall be accompanied with full details and particulars of the business and industry along with necessary clearance from appropriate authorities for conducting a particular types of business.
- (iii) Items of Business Transactions
  - a. General :
    1. Groceries (*Rice, Flour, Edible Oils, Sugar, Salt, Pulses, Grams etc.*) (General)
    2. Groceries (Fair Price Shop)
    3. Spices, Onion and Garlic
    4. Fruits and Vegetables
    5. Cosmetics and Toiletries.

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6. Processed Foods/Fruits products
7. Fresh Meat/Fish and dried fish
8. Milk and Dairy Products
9. Sweets and Confectionery
10. Tea Leaves
11. Bakery Items
12. Non-alcoholic Beverages and Ice-Cream
13. Stationeries
14. Books
15. Newspaper and Magazines
16. Building and Construction Hardware (*Glass, tiles, metals, synthetic items, paints, sanitary wares and fittings*)
17. Building Materials (Sand, Stones, cement, bricks, hollow blocks etc)
18. Furniture (Sales)
19. Household Furnishings (carpets etc)
20. Household Appliances and Utensils (non-electrical)
21. Electrical items, equipments
22. Electrical and Electronic household appliances.
23. Audio and Video Appliances.
24. Computers and IT products (hardware and software)
25. Photography equipments and accessories.
26. Time Pieces
27. Optical and optics.
28. Jewellery
29. Hosiery
30. Textiles
31. Readymade Garments
32. Wool and Woolen Products
33. Leather Products
34. Synthetic Products including Foam.
35. Footwear
36. Trunks, Suitcases, Briefcase

37. Sports items and equipments
38. Musical instruments
39. Toys
40. Rubber products including tyres, tubes etc...
41. Hand Tools
42. Workshop and Agricultural Machineries and accessories
43. Sewing/Knitting Machines and accessories
44. Chemical and Scientific Equipments.
45. Packing materials
46. Tobacco products.
47. Betel and Pan Products.
48. Medicines and Pharmaceutical Products
49. Wine and alcoholic drinks
50. Timber and wood products.
51. Fertilizers and Manure.
52. Automobiles (Four wheelers)
53. Automobiles (Two and Three wheelers)
54. Mechanical and automobile spare parts and accessories.
55. Handicrafts
56. Scraps
57. Firewood and Charcoal
58. Kerosene/Spirits/Coal Tar
59. Livestock including live chicken.
60. Livestock Feed
61. Livestock medicines and equipments.

**b. Services:**

1. Automobile repair and servicing.
2. Automobile Upholstery
3. Automobile Battery and Electrical Repairing Units.
4. Tyre repairing, retreading and vulcanizing.
5. Petrol and Diesel Service stations.
6. Kerosene Depots

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- 7. Coal Depots
- 8. LPG and Bio-Gas dealership.
- 9. Carriage Agencies.
- 10. Tourist Transport Providers and Travel Agencies.
- 11. Consignment and Courier services
- 12. Contractors and Suppliers of Govt. Private and public organizations.
- 13. Advertising Agencies.
- 14. Cyber Cafe/PCO/Photo copying/Fax/Lamination and other information outlets.
- 15. Photography and Video recording and processing.
- 16. DTP and Publication.
- 17. Electronic and electrical repairing.
- 18. Beauty Parlors and Hair Cutting Salons.
- 19. Dry Cleaning, Dyeing and Laundry.
- 20. Tailoring without sale of materials.
- 21. Time Piece repairing.
- 22. Shoe Repairing
- 23. Plumbing.
- 24. Fooding and Lodging services (*Hotels, Restaurants, Tea stalls, fast food centers, mobile food vendors etc.*)
- 25. Signboard and Banners making, engraving, rubber stamp making and photo framing.
- 26. Banking and Insurance Services.
- 27. Stock and Brokerage services
- 28. Consultancy Services.

**c. Mills, Industrial Units and Workshops :**

- 1. Flour, Atta, Rice, Oil, Saw mills.
- 2. Bakery
- 3. Food/Fruit Processing
- 4. Fabrication workshops.
- 5. Shoe making and manufacturing units.
- 6. Cement Concrete Hollow Block Industry
- 7. Brick Kilns.
- 8. Printing Presses.

9. Vehicle Body Making.
10. Plastic Goods manufacturing units.
11. Soap/Candle Manufacturing units.
12. Black Smith.
13. Furniture Making (Steel, wood, plastic).
14. Bed Making
15. Mattress and quilt making.

**d. Entertainment Services.**

1. Cinemas.
2. Video Parlors.
3. CDs, DVDs, Audio & Video Cassettes Sales and Rental.
4. Cable TV networks.
5. Archery Counters/Lottery Sales.
6. Fairs and Exhibitions.

(iv) Solid waste from the establishments is to be properly accumulated within the premises and should be deposited in the garbage collection vehicles of the SMB or be handed over to the garbage collectors at scheduled timings.

(v) Rubbing of lime in the shop or shop building and careless spitting here and there shall not be allowed for which necessary arrangements should be kept in the shop.

(vi) The premises/establishment should be kept neat and clean with a proper drainage system. Waste water and oils shall not be let out into the drain without prior treatment. For trades and workshops which produce toxic and hazardous waste, consent to establish from the Meghalaya State Pollution Control Board is necessary before obtaining the license from the Shillong Municipal Board.

(vii) All inflammable materials such as gas and gasoline shall be handled with due care and store in a secure place and a signboard clearly and distinctly written with the inscription "SMOKING AND LIGHTENING OF MATCH STICKS STRICTLY PROHIBITED" exhibited in a prominent place of the premises dealing with such dangerous articles.

(viii) Proper arrangements shall be made for the exist of smoke and all precaution taken so that the working of the machinery tools and plant does not create any unusual noise and sound creating nuisance or disturbances to the neighboring locality.

(ix) Penalty:- Any person who starts or establishing a factory or work place or a shop for any of the forgoing items of business or trade without taking a license the written permission of the Municipality and without taking a license obtaining in advance, or if any owner or a proprietor of a factory, work shop or work place or shopping centre violates or infringes any of the conditions of the permission, shall be liable to a fine not exceeding five hundred rupees and to a further fine not exceeding fifty rupees for every day during which the factory, work shop or work place or shopping centre is maintained and continued functioning after he/she has been convicted of the offences.

(x) For the purpose of fixing the fees the Businesses shall be classified as per their size and location. The size shall be classified Large, Medium and Small, as defined and published by the Board from time to time.

With this Notification the earlier Bye-Laws 136, 136A and 136B stand repealed.

**New Businesses proposed to be included in the Bye-Laws 136**

Sl. No	Business transactions
1	Spices, Onion and Garlic
2	Processed Foods/Fruits products
3	Cosmetics and Toiletries.
4	Non-alcoholic Beverages and Ice-Cream
5	Wine and alcoholic drinks
6	Building Materials (Sand, Stones, cement, bricks, hollow blocks etc)
7	Household Furnishings (carpets etc)
8	Household Appliances and Utensils (non-electrical)
9	Synthetic Products including Foam.
10	Toys
11	Cellular/ Tele phone,Fax and accessories
12	Cellphone recharge voucher/Bill collection Centre
13	Workshop and Agricultural Machineries and accessories
14	Hand Tools
15	Packing materials
16	Chemical and Scientific Equipments.
17	Fertilizers and Manure.
18	Automobiles (Four wheelers)
19	Automobiles (Two and Three wheelers)
20	Handicrafts
21	Scraps
22	Kerosene/Spirits/Coal Tar
23	Livestock Feed
24	Livestock medicines and equipments.
25	Carriage Agencies.
26	Tourist Transport Providers and Travel Agencies.
27	Consignment and Courier services
28	Contractors and Suppliers of Govt. Private and public organizations.
29	Advertising Agencies.
30	Photography and Video recording and processing.
31	DTP and Publication.
32	Plumbing.
33	Food Catering
34	Banking and Insurance Services.
35	Stock and Brokerage services
36	Consultancy Services.
37	Party Decorators/Tent Houses
38	Hospitals/Nursing Homes
39	Diagnostic Centre
40	Food/Fruit Processing
41	Brick Kilns.
42	Plastic Goods manufacturing units.
43	Soap/Candle Manufacturing units.
44	Mattress and quilt making.
45	Gaming Centre
46	Cable TV networks..
47	Archery Counters/Lottery Sales/ Jack Pot
48	Fairs and Exhibitions.

**27 business transactions approved with effect from 1/4/2003**

<b>Sl. No</b>	<b>Business transactions</b>
1	Fresh Meat/Fish and dried fish
2	Milk and Dairy Products.
3	Sweets and Confectionery
4	Computers and IT products (hardware and software)
5	Hosiery
6	Rubber products including tyres, tubes etc...
7	Sewing/Knitting Machines and accessories
8	Medicines and Pharmaceutical Products
9	Timber and wood products.
10	Mechanical and automobile spare parts and accessories.
11	Firewood and Charcoal
12	Automobile repair and servicing.
13	Petrol and Diesel Service stations.
14	Kerosene Depots
15	Coal Depots
16	LPG and Bio-Gas dealership.
17	Cyber Café/PCO/Photo copying/Fax/ Lamination and other information outlets.
18	Electronic and electrical repairing.
19	Hotels/Guest Houses
20	Restaurants
21	Tea Stalls
22	Fast Food Centers
23	Mobile Food Vending by Trolleys/Hand Cart
24	Signboard and Banners making, engraving, rubber stamp making and photo framing.
25	Cinemas
26	Video Parlors
27	CDs, DVDs, Audio & Video Cassettes Sales and Rental.

**P. NAIK,**

Principal Secretary to the Govt. of Meghalaya  
Urban Affairs Department.

The 28th March, 2011.

**No. TPT.5/2011/8** – The State Government intent to revise the Rates of Motor Vehicle Tax and the rates of composite tax on Tourist vehicles, as per recommendation of the Task Force for Resource Mobilization, by substituting the existing SCHEDULE to the Meghalaya Motor Vehicle Taxation Act (Assam Act IX of 1936 – as adapted and amended by Meghalaya) with the following new SCHEDULE, and this intention of the Government is hereby published as required under section 5-A of the said Act for information of all persons likely to be affected thereby.

2. Notice is hereby given that the proposal for revision of the Rates of Motor Vehicle Tax, as shown in the SCHEDULE below, will be taken into consideration after expiry of 15 (fifteen) days from the date of publication of this notification in the Official Gazette of Meghalaya.
3. The objections or suggestions which may be received from any person with respect to the proposed revision of the Rates of Motor Vehicle Tax before expiry of the period aforesaid will be considered by the State Government.
4. Objections and/or suggestions to the proposed revision of the Rates of Motor Vehicle Tax, if any, may be sent to the Secretary to the Government of Meghalaya, Transport Department, Meghalaya Secretariat, Additional Building, Shillong -793001.

### SCHEDULE

#### PART – I

#### RATES OF TAX ON MOTOR VEHICLES

[Section 4 (1)]

Article/ Item No.	Article description of vehicle tax for 10 years	Rate of one-time tax	Tax for every 5 years after 10 years
1	2	3	4
I (A)	NEW PERSONALIZED 4 (FOUR)WHEELER VEHICLES		
1	Original cost price upto Rs.3.00 lakhs	2.5% of the original cost	Rs.4,000/-

2	Original cost price above Rs.3.00 lakhs up to 15 lakhs	3.5% of the original cost	Rs.6,000/-
3	Original cost price above Rs.15.00 lakhs up to Rs.20.00 lakhs	4.5% of the original cost	Rs.9,000/-
4	Original cost price above 20.00 lakhs	6.5% of the original cost	Rs.11,000/-
<b>I (B) ONE-TIME TAX ON PERSONALIZED TWO WHEELERS AND THREE WHEELERS</b>			
1	Less than 65 kgs unladen	Rs.1400.00	Rs.400/-
2	From 65 kgs to 90 kgs unladen weight	Rs.2300.00	Rs.600/-
3	From 90 kgs to 135 kgs unladen weight	Rs.3200.00	Rs.800/-
4	More than 135 kgs	Rs.3800.00	Rs.800/-
5	Three Wheelers	Rs.3200.00	Rs.800/-
6	Trailers/side cars attached to 2/3 wheelers	Rs. 800.00	--
<b>I (C)</b> One-time tax for 3(three) wheeled commercial vehicles (Passenger & Goods Vehicle) for a period of ten years along with the permit to run for 5 years (optional). After expiry of 10 years, the annual tax applicable at that time will be applicable.			
1	New vehicles to be registered in the State for the first time.	8% of the original cost of the vehicle	--
<b>I (D) REFUND OF ONE-TIME TAX WHEN REMOVAL OR CANCELLATION OF REGISTRATION TAKES PLACE AFTER REGISTRATION</b>			
1	Personalized Two, Three, and Four Wheeler vehicles registered in Meghalaya shall, on cancellation of registration, be entitled to claim a refund of the one-time tax paid for the said motor vehicle at the rate of 10% of the tax paid for the year/years of use of the vehicle in the State of Meghalaya.		
2	No refund of one-time tax paid by the three wheeler commercial vehicles will be allowed.		
<b>II PASSENGER VEHICLES USED FOR COMMERCIAL PURPOSES</b>			
	Description of vehicle	Rate of Annual Tax	Rate of Quarterly Tax
1	Passenger carrying capacity of 3 or less persons (three wheelers)	Rs.1000.00	Rs. 300.00
2	Passenger carrying capacity of 4 persons to 6 persons (three wheelers)	Rs.1800.00	Rs. 550.00
3	Four Wheeler vehicle with passenger carrying capacity of 6 or less persons licensed to operate in one city or region	Rs.2600.00	Rs. 700.00
4	Four Wheeler vehicles with passenger carrying capacity of 6 or less and licensed to operate all over the State.	Rs.4800.00	Rs. 1300.00

5	Vehicles with passenger carrying capacity of 7 to 12 persons.	Rs.5700.00	Rs.1500.00
6	Vehicles with passenger carrying capacity of 13 to 30 persons.	Rs.7000.00	Rs.2000.00
7	Vehicles with passenger carrying capacity of more than 30 persons	Rs.7000 + Rs. 80/- for every seat above 30	Rs.2000 + Rs.20/- for every seat above 30
8	Omni Tourist Bus	Rs.12000.00	Rs.3000.00
9	Deluxe Express Buses with passenger carrying capacity of more than 30	Rs.10000.00 + Rs.100.00 for every seat above 31	Rs.2000.00 + Rs.25.00 for every seat above 31
10	All Meghalaya Super Deluxe contract carriage	Rs.40,000.00	Rs.10,000.00
III	<b>TRACTORS</b>		
1	Not exceeding 2 MT	Rs.600.00	Rs.150.00
2	Exceeding 2 MT but not exceeding 5 MT	Rs.1200.00	Rs.300.00
3	Exceeding 5 MT.	Rs.2000.00	Rs.500.00
IV	<b>TRAILERS DRAWN BY TRACTORS, JEEPS, ETC</b>		
1	Light Trailer	Rs.600.00	Rs.150.00
2	Medium trailer	Rs.1500.00	Rs.375.00
3	Heavy trailer	Rs.2500.00	Rs.675.00
V	<b>MECHANICAL/HYDRAULIC CRANE MOUNTED ON MOTOR VEHICLES</b>		
1	Not exceeding 3 MT	Rs.2500.00	Rs.650.00
2	Exceeding 3 MT but not exceeding 5 MT	Rs.4000.00 or 0.25% of the cost of the crane, whichever is higher.	Rs.1000/- or 0.25% of the cost of the crane whichever is higher.
3	Exceeding 5 MT	Rs.4000 +Rs.500 for every Ton in excess of 5 MT or 0.25% of the cost of crane, whichever is higher	Rs.1000 + Rs.125 for every Tone in excess of 5 MT or 0.25 % of the cost of the crane, whichever is higher
VI	<b>VEHICLES USED FOR CARRIAGE OF GOODS ON HIRE</b>		
1	Authorised to carry 1 MT or less	Rs.1500.00	Rs.400.00
2	Exceeding 1 MT to 3 MT	Rs.3000.00	Rs.800.00

3	Exceeding 3 MT to 9 MT	Rs.3000.00 + Rs.700/- for every additional 1MT above 3 MT	Rs.800/- + Rs.175/- for every additional 1 MT above 3
4	Exceeding 9 MT to 12 MT	Rs.6000.00 + Rs.200/- for Every additional1 MT above 9 MT	Rs.1600/- + Rs.50/- for every additional 1 MT above 9 MT
5	Exceeding 12 MT	Rs.8000/- + Rs.300/- for every additional1 MT above 12 MT	Rs.2100/- Rs.75/- for every additional 1 MT above 12 MT
VII	Ambulances and dead body Carrying Vans	Rs.2500.00	Rs.650.00
VII	<b>VEHICLES USED PARTLY FOR THE CONVEYANCE OF PASSENGERS AND THEIR PERSONAL LUGGAGE AND PARTY FOR CONVEYANCE OF GOODS</b>		
1	The Tax payable under Article II		
2	The Tax payable under Article VI		
VIII	<b>ANY OTHER TRANSPORT VEHICLES</b>		
	Any other Transport vehicles not covered under any of the above categories, such as Dumper, Excavator, Camper Van, Trailer, Cash Van, Trailer, Mobile Canteen, Mobile Workshop, Mobile Clinic, Fork-lift, Tow-Truck, Rig Mobile (MV), Cementing unit, etc.	1.5 % of the cost of the Chassis/ vehicle	--

## PART – II

### RATES OF COMPOSITE TAX ON TOURIST VEHICLES [(Section 6-B (1))]

Article/ Item No.	Description of Vehicles	Rate of Annual Composite Tax	Rate of Quarterly Composite Tax
1	Tourist Taxi Cabs (up to six seaters)	Rs.2,400.00	Rs.600.00
2	Tourist Maxi Cabs (seven to thirteen seaters)	Rs.24,000.00	Rs.6,000.00
3	Tourist Omni Bus (fourteen to thirty six seaters and above)	Rs.98,000.00	Rs.24,500.00

Principal Secretary to the Govt. of Meghalaya,  
Transport Department, Shillong.

**NO.RDA.21/2007/45.**

**Shillong, the 21<sup>st</sup> March, 2011.**

It is hereby notified that the land within boundaries described below measuring more or less **3,07,600 Sq.Metres** in the Village from **Tetelia to Byrnihat in District Ri-Bhoi,** is likely to be needed for Public Purpose, viz for **construction of New BG Railway Line from Tetelia to Byrnihat.**

**NORTH :-**

**EAST :- As per Annexure 'A' enclosed.**

**SOUTH :-**

**WEST :-**

This Notification is made under the Provision of Section-4 of Act 1 of 1894 as amended by the Act 68 of 1984 to all whom it may concern.

Objection to the acquisition if any, filed Under Section 5A by any person interested within the meaning of that section within 30 (thirty) days from the date of Publication of this Notification in the Gazette of Meghalaya and in the two daily News Paper whichever is later before the Deputy Commissioner, Ri-Bhoi District, Nongpoh will be considered.

Government are pleased to authorize the Officers for the time being engaged in the undertaking with their servants and workmen to enter upon and survey the land and do all other acts required or permitted by Sub-Section (2) of Section 4 of the Act.

**S. R. WALLANG,**

Under Secretary to the Government of Meghalaya,  
Revenue & Disaster Management Department.

The 6th April, 2011.

No.RDA.28/2009/45.

WHEREAS it appears to the Government of Meghalaya that the land is required to be taken by the Government at the public expenses for a public purpose Viz. for establishment of Protected Forest at Mawplai, in the village Mawplai (near Sumer) in District, Ri-Bhoi it is hereby declared that the above purposes, land measuring more or less 9,24,442.10 Sq.Mts. of standard measurement, bounded on the :-

<b>NORTH :-</b>	<b>Bounded by Unknown</b>
<b>EAST:-</b>	<b>Bounded By Village Land.</b>
<b>SOUTH :-</b>	<b>Bounded by Village land, Land of Smti Nongbsap, Land of Smti Nongbsap, Land of Shri Kromlin Kharpran, Shri Kromlin Kharpran, Land of Shri Jmek Rani, Unknown.</b>
<b>WEST :-</b>	<b>Bounded by the Road,Land of Smti B.Lakhiat, Land of Shri Y.C.P Lakhiat, Land of Smti T. Nongkseh, Land of Smti T.Nongkseh, Village Land.</b>

Is required within the aforesaid village of Mawplai (near Sumer).

This Declaration is made under the provision of Section-6 of Act I of 1894 as amended by Act 68 of 1984 to all whom it may concern.

The Maps/Plans relating to the above plot of land may be inspected in the Office of the Deputy Commissioner/Collector, Ri-Bhoi District, Nongpoh.

Nothing in this Declaration will be considered to apply to land which is resumable for the said purpose under the terms of the lease and which the Government elect to resume instead of acquiring under the Act.

S.R. Wallang ,  
Under Secretary to the Government of  
Meghalaya, Revenue & Disaster Management  
Department, Shillong

The 4th April, 2011.

**No. ERTS (T) 36/2005/195 -** In supercession to this Department's Notification **No. ERTS (T) 36/2005/191 dated 25-2-2011**, the Government of Meghalaya in exercise of powers conferred by Section 5 of the Meghalaya Value Added Tax Act 2003 (as amended) revise the rate of tax as appeared in Schedule IV as follows :-

Sl. No.	Description	Rate of Tax ( Paise in the rupee)
1.	Work contract	13.5
2.	Lease transactions	13.5
3.	All other goods not covered by first, second, third and fifth schedule.	13.5

This notification shall come into force with immediate effect from 25.2.2011.

*J. Lyngdoh*  
*Commissioner & Secretary to the Govt. of Meghalaya,*  
*Excise: Registration: Taxation & Stamps Department.*